

Exhibit 4

Claim No. CFI-048-2018

IN THE DUBAI INTERNATIONAL FINANCE CENTRE COURTS

IN THE COURT OF FIRST INSTANCE

B E T W E E N:

SKAT

(the Danish Customs and Tax Administration)

Claimant

- and -

(1) ELYSIUM GLOBAL (DUBAI) LIMITED

(2) ELYSIUM PROPERTIES LIMITED

Defendants

CLAIM SUMMARY

Served pursuant to RDC 17.47

1. The Claimant (“SKAT”) is a function of the Danish Government charged with the assessment and collection of Danish taxes. The Defendants (“Elysium Dubai” and “Elysium Properties”) are DIFC companies. They are controlled and ultimately owned by Mr Sanjay Shah: Particulars of Claim, Sch 5B (paras 88-91) and Sch 6 (paras 1-4).
2. Between August 2012 and July 2015, SKAT received numerous applications to refund dividend withholding tax (“WHT Applications”). Six agents made the WHT Applications on behalf of US pension funds and certain entities in Malaysia, the UK and Luxembourg: Particulars of Claim, paras 13-18.
3. The WHT Applications contained representations that the applicants beneficially owned shares in listed Danish companies or had received dividends from those shares, in respect of which withholding tax had been deducted. Those representations were

false. As a result of the fraudulent WHT Applications, SKAT paid out approximately DKK12.673 billion (c. US\$1.977 billion), to the agents: Particulars of Claim, paras 19-24.

4. A substantial proportion of the sums paid to the agents (c. DKK8.012 billion) was subsequently paid to Solo Capital Partners LLP, controlled and ultimately owned by Mr Shah, and thereafter paid to a large number of individuals and entities connected to Mr Shah: Particulars of Claim, paras 25-48.
5. The WHT applications and the subsequent distribution of the proceeds were part of a fraudulent scheme coordinated by a group of individuals (including Mr Shah) using a number of entities in several jurisdictions: Particulars of Claim, paras 49-54 and Sch 5.
6. These individuals and entities (including Elysium Dubai) are defendants to proceedings in England. They are referred to in the Particulars of Claim as the “Alleged Fraud Defendants”.
7. SKAT’s claims are brought under English law, alternatively Danish law: Particulars of Claim, para 55.
8. SKAT’s English law claims against Elysium Dubai are for:
 - (a) damages in deceit, as a joint tortfeasor along with the other Alleged Fraud Defendants, and unlawful means conspiracy; and/or
 - (b) an account of profits and/or equitable compensation for dishonest assistance and knowing receipt; and/or
 - (c) restitution for unjust enrichment: Particulars of Claim, paras 57-83 and Sch 5B.
9. SKAT’s English law claims against Elysium Properties are for restitution for unjust enrichment and/or an account of profits and/or equitable compensation for knowing receipt: Particulars of Claim, paras 77-83 and Sch 6.
10. SKAT brings proprietary claims against Elysium Dubai and Elysium Properties, to the extent that they retain the traceable proceeds of the fraud: Particulars of Claim, paras 84-85 and Sch 5B and Sch 6.

11. If Danish law applies, SKAT brings the Danish law equivalent of the above causes of action against Elysium Dubai and Elysium Properties: Particulars of Claim, paras 99-104.
12. SKAT claims the full amount of its loss DKK12.673 billion from Elysium Dubai, or such other sums as the Court finds due: Particulars of Claim, paras 68-71, 79 and 83. SKAT claims from Elysium Properties such proceeds of the fraud as it received: Particulars of Claim, paras 79 and 83.
13. SKAT also claims interest on the sums found due: Particulars of Claim, paras 105-106

26 September 2018